

CHAPTER 51**PLACEMENT OF DELINQUENT CHILDREN***H.F. 545*

AN ACT relating to the criteria for placement of delinquent children, for whom guardianship has been transferred to the director of human services, in certain facilities.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 232.52, subsection 2, paragraph e, subparagraph (4), Code 1997, is amended to read as follows:

(4) The child has previously been placed in a treatment facility outside the child's home or in a supervised community treatment program established pursuant to section 232.191, subsection 4, as a result of a prior delinquency adjudication.

Approved April 18, 1997

CHAPTER 52**CONTINUED OPERATION OF DEPARTMENT OF HUMAN RIGHTS***H.F. 578*

AN ACT providing for the continued operation of the department of human rights and including an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 216A.5, Code 1997, is repealed.

Sec. 2. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 18, 1997

CHAPTER 53**WASTE TIRES — FINANCIAL ASSURANCE REQUIREMENTS***H.F. 653*

AN ACT relating to financial assurance requirements for waste tire collection and processing sites.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 455D.11A, subsection 5, paragraph c, Code 1997, is amended by striking the paragraph.

Sec. 2. Section 455D.11A, Code 1997, is amended by adding the following new subsection:

NEW SUBSECTION. 8. All requirements for financial assurance provided for in this section shall become effective July 1, 1998.

Approved April 18, 1997

CHAPTER 54

SALES AND USE TAX EXEMPTIONS — PRODUCTS USED IN AGRICULTURAL PRODUCTION

S.F. 30

AN ACT relating to the exemption from sales, services, and use taxes of adjuvants and surfactants used to enhance the application of fertilizers, limestone, herbicides, pesticides, and insecticides in agricultural production and providing effective and retroactive applicability date provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.42, subsection 14, Code 1997, is amended to read as follows:

14. "Retail sale" or "sale at retail" means the sale to a consumer or to any person for any purpose, other than for processing, for resale of tangible personal property or taxable services, or for resale of tangible personal property in connection with taxable services; and includes the sale of gas, electricity, water, and communication service to retail consumers or users; but does not include agricultural breeding livestock and domesticated fowl; and does not include commercial fertilizer, agricultural limestone, herbicide, pesticide, insecticide, including adjuvants, surfactants, and other products directly related to the application enhancement of those products, and food, medication, or agricultural drain tile, including installation of agricultural drain tile, any of which are to be used in disease control, weed control, insect control, or health promotion of plants or livestock produced as part of agricultural production for market; and does not include electricity, steam, or any taxable service when purchased and used in the processing of tangible personal property intended to be sold ultimately at retail. When used by a manufacturer of food products, carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and other taxable services are sold for processing when used to produce marketable food products for human consumption, including but not limited to, treatment of material to change its form, context, or condition, in order to produce the food product, maintenance of quality or integrity of the food product, changing or maintenance of temperature levels necessary to avoid spoilage or to hold the food product in marketable condition, maintenance of environmental conditions necessary for the safe or efficient use of machinery and material used to produce the food product, sanitation and quality control activities, formation of packaging, placement into shipping containers, and movement of the material or food product until shipment from the building of manufacture. Tangible personal property is sold for processing within the meaning of this subsection only when it is intended that the property will, by means of fabrication, compounding, manufacturing, or germination become an integral part of other tangible personal property intended to be sold ultimately at retail; or will be consumed as fuel in creating heat, power, or steam for processing including grain drying, or for providing heat or cooling for livestock buildings or for greenhouses or buildings or parts of buildings dedicated to the production of flowering, ornamental, or vegetable plants intended for sale in the ordinary